AMENDMENTS TO THE CLAIMS:

Replace the claims with the following rewritten listing:

1. (Currently Amended) A method of forming an earplug, comprising: providing a sheet of a compressible, resilient material having a length substantially greater than a thickness;

forming the sheet to include a thickness substantially equal to a longitudinal length of the earplug;

positioning the sheet proximate to a water jet assembly; activating the water jet assembly to emit a high pressure water stream; and contacting the sheet with the water stream;

cutting the sheet through the thickness in a direction generally orthogonal to the length;

maneuvering at least one of the sheet and the high pressure water stream such that the stream traces on the sheet an outer edge of a cross-section of the earplug;

delimiting, by said cutting and said maneuvering, at least one side of the earplug which extends generally along the longitudinal length of the earplug; and severing the earplug from the sheet by said cutting and said maneuvering wherein said cutting comprises traversing circular patterns on the sheet to sever the earplug from the sheet, the earplug being substantially cylindrical in shape;

2. (Cancelled)

- 3. (Original) The method of claim 1, wherein said cutting the sheet comprises contacting the sheet with the water stream substantially perpendicular to a top surface thereof-and traversing circular patterns on the sheet to sever the earplug from the sheet, the earplug being substantially cylindrical in shape.
 - 4. (Original) The method of claim 1, wherein said positioning the sheet

comprises conveying the sheet using a conveyor belt and depositing the sheet on a slat.

- 5. (Original) The method of claim 1, wherein said activating the water jet assembly comprises a computer controller controlling a pump for generating the high pressure water stream.
- 6. (Original) The method of claim 5, further comprising catching the high pressure water stream in a catching tank after said cutting and severing, filtering said water after said catching, and pressurizing said water after said filtering.
- 7. (Original) The method of claim 1, wherein the high pressure water stream includes a pressure of approximately 50,000 pounds per square inch.
- 8. (Original) The method of claim 1, wherein the high pressure water stream is emitted through an orifice having a diameter of approximately 0.005 to 0.010 inches.
- 9. (Original) The method of claim 8, wherein said orifice is formed in a ruby or a sapphire or a diamond jewel.
- 10. The method of claim 1, wherein said cutting comprises forming a kerf in the sheet, the kerf having a width of approximately 0.005 to 0.020 inches.
- 11. (Original) The method of claim 1, further comprising piercing the sheet with the high pressure water stream forming a hole therein then said cutting the sheet around the hole such that the severed earplug includes the hole.
- 12. (Original) The method of claim 1, further comprising piercing the severed earplug with the high pressure water stream forming a hole therein, said piercing occurring after said severing.

- 13. (Original) The method of claim 12, wherein the hole is formed extending along a longitudinal axis of the earplug entirely through the earplug.
- 14. (Original) The method of claim 12, further comprising inserting an item in the hole and bonding the item to the earplug at the hole.
- 15. (Original) The method of claim 14, wherein the item comprises at least one of a stem, a metal detectable insert, or an end of a cord.
- 16. (Original) The method of claim 1, further comprising contacting a portion of a surface of the earplug with the high pressure water stream to ablate the portion, forming a detail on the surface.
- 17. (Original) The method of claim 16, wherein the detail is etched into the surface so as to be inset therein.
- 18. (Original) The method of claim 16, wherein the portion of the surface is removed to form the detail in relief.
- 19. (Original) The method of claim 16, wherein the detail comprises at least one of an a pattern and an angled shaping.
- 20. (Original) The method of claim 19, wherein the angled shaping comprises tapered side portions providing the earplug with at least one of a conical, frustoconical, an pyramidal shape.
- 21. (Original) The method of claim 1, wherein said contacting the sheet comprises engaging the sheet with the water stream at an angle to a longitudinal axis of the earplug and wherein said cutting the sheet and said severing the earplug comprises tracing

an end of the earplug on a top surface of the sheet while maintaining the angle of the water stream relative to the longitudinal axis to form the earplug including a conical or pyramidal shape.

22. (Currently Amended) A method of forming an earplug, comprising: forming a sheet of resilient, compressible full-recovery foam material so as to include a thickness substantially equal to a longitudinal length of the earplug; conveying the foam sheet to a water jet cutting assembly; depositing the foam sheet on a slat; pressurizing water in the water jet cutting assembly with a pump; delivering the pressurized water through a jewel in a high pressure stream; contacting the foam sheet with the high pressure stream in a direction generally perpendicular to the sheet; and

maneuvering the high pressure stream to cut the foam sheet, to delimit elongated sides of the earplug extending substantially along the longitudinal length of the earplug, and to sever the earplug from the foam sheet, wherein said maneuvering comprises traversing circular patterns on the sheet to sever the earplug from the sheet.

23. (Currently Amended) The method of claim 22, wherein said contacting the sheet comprises engaging the sheet with the water stream at an angle to a longitudinal axis of the earplug and wherein said cutting the sheet and said severing the earplug comprises tracing an end of the earplug on a top surface of the sheet while maintaining the angle of the water stream relative to the longitudinal axis to form the earplug including a conical or pyramidal-shape.

24-29. (Withdrawn)